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From: [REDACTED]

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To: [REDACTED]

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Bcc:

Subject: RE: LLC S Corp - Returns Not Processed - TEFRA Implications?

Germantown Trust is a general rule that was not decided in the TEFRA context. It has been partly codified in section 6501(g) but arguably applies even outside that context. So if an incorrect return nevertheless has sufficient information to compute a tax, we should be treating it as valid for statute of limitations purposes..